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**Twenty-Fifth Judicial District Court
Districts A and B
Financial Statements
For the Year Ended
December 31, 2011**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

OCT 17 2012

Release Date _____

**Estess & Associates, LLC
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**Twenty-Fifth Judicial District Court
Districts A and B**

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ACCOUNTANT'S COMPILATION REPORT

Judge Michael Clement
Twenty-Fifth judicial District Court
Divisions A and B
P. O. Box 7126
Belle Chasse, LA 70037

Accountant's Compilation Report

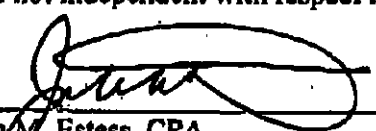
We have compiled the accompanying general purpose financial statements, of Twenty-Fifth judicial District Court - Divisions A and B (a governmental entity), as of December 31, 2011. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to the Twenty-Fifth judicial District Court - Divisions A and B.



John M. Estess, CPA
Estess & Associates, LLC
Belle Chasse, LA
September 25, 2012

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**Twenty-Fifth Judicial District Court
Districts A and B
Balance Sheet
December 31, 2011**

ASSETS

Current Assets	
Checking/Savings	
JDC BOND Account	\$ 47,731.11
JDC Expense Fund Account	112,171.12
Total Checking/Savings	<u>159,902.23</u>
Other Current Assets	
Grants Receivable	-
Other Receivables	21.70
Fines and Fees Receivable	29,208.38
Total Other Current Assets	<u>29,230.08</u>
Total Current Assets	<u>189,132.31</u>
Fixed Assets	
Capital Assets net of Depreciation	4,924.67
Total Fixed Assets	<u>4,924.67</u>
TOTAL ASSETS	<u><u>\$ 194,056.98</u></u>

LIABILITIES & FUND BALANCES

Liabilities	
Other Current Assets	-
Investment in Fixed Assets	4,924.67
Total Liabilities	<u>4,924.67</u>
Unrestricted Fund Balances	
Bond Fund Balance	57,551.19
Judicial Expense Fund Balance	131,581.12
Total Unrestricted Fund Balance	<u>189,132.31</u>
TOTAL LIABILITIES & FUND BALANCE	<u><u>\$ 194,056.98</u></u>

**Twenty-Fifth Judicial District Court
Districts A and B
Statement of Revenues, Expenditures & Changes in Fund Balance
For the Year Ended December 31, 2011**

Revenues and Expenditures**Revenues**

Interest Income	\$ 66.22
Funds and Fees Received	79,340.63
Total Revenues	<u>79,406.85</u>

Expenditures

Professional Fees	3,600.00
Capital Outlay	-

Total Expenditures	<u>3,600.00</u>
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Net Revenues over Expenditures	<u>75,806.85</u>
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Net Revenues over Expenditures	<u><u>\$ 75,806.85</u></u>
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Changes in Fund Balance

Fund Balance - December 31, 2010	113,325.46
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Net Revenues over Expenditures	<u>75,806.85</u>
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Fund Balance - December 31, 2011	<u><u>\$ 189,132.31</u></u>
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